February 25, 2009

IN THE U.S. PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Yohei MAKUTA et al.

Applicant:

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Conf: 6116

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Art Unit: 3715

For: RIDING SIMULATION SYSTEM

Examiner: Egloff, Peter

AMENDMENT UNDER 37 C.F.R. 1.111

MS AF

Commissioner for Patents

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Sir:

In response to the Office Action mailed December 1, 2008, the following amendments and remarks are respectfully submitted in connection with the above-identified application:

This Paper includes Amendments to the Claims and Remarks.

Do Not Enter /PRE/ 4/10/09